

CERTNYS

NYSE

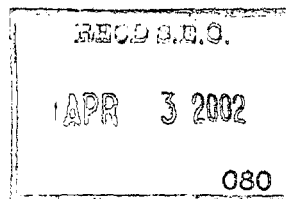


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April 3, 2002

Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549



PROCESSED

APR 09 2002

THOMSON
FINANCIAL

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Lehman ABS Corporation, Callable Zero Coupon Trust Certificates, Series 2002-TVA-1 and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on April 3, 2002. Tentative listing date - April 5, 2002.

Sincerely,

Paras Madho